

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH DAKOTA
WESTERN DIVISION

ROBERT EUGENE HYBERTSON, et al.,)	
)	Case No. 5:15-cv-5040
Plaintiffs,)	
)	DEFENDANTS' MOTION TO
v.)	DISMISS THE COMPLAINT
)	
UNITED STATES OF AMERICA, et al.,)	
)	
Defendants.)	
_____)	

On May 20, 2015, Plaintiff Robert Eugene Hybertson filed a *pro se* complaint against the United States, the Department of Treasury, the Internal Revenue Service, and IRS Criminal Investigation Agent Greg M. Flynn. (Docket No. 1, "Compl.") Additional individuals have purported to join as *pro se* plaintiffs in Hybertson's complaint. At base, they claim that they are not subject to the internal revenue laws and that their income is not subject to taxation. They seek only a declaratory judgment that their long-debunked tax defier theories are correct. Their claims are frivolous.

For the reasons stated in the brief in support of this motion, all Defendants move to dismiss the complaint, under Fed. R. Civ. P. 12(b)(1) for lack of subject matter jurisdiction. Further, all claims against Agent Greg Flynn should be dismissed for lack of personal jurisdiction under Fed. R. Civ. P. 12(b)(2). Because all claims in this case are frivolous, neither Hybertson nor any other purported plaintiff should be granted leave to amend. *See Plymouth County v. Merscorp, Inc.*, 774 F.3d 1155, 1160 (8th Cir. 2014).

Dated: August 6, 2015

Respectfully submitted,

CAROLINE D. CIRAOLLO
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Attorneys for Defendants

CERTIFICATE OF SERVICE

I hereby certify that on August 6, 2015, a copy of foregoing DEFENDANTS' MOTION TO DISMISS THE COMPLAINT was filed electronically with the Court. The following persons, appearing *pro se*, were served by U.S. Mail, first-class, postage pre-paid, on the same date at:

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